

## **MOTOR VEHICLE EXCISE TAXES**

Pursuant to Massachusetts General Laws, every motor vehicle and trailer registered in the Commonwealth of Massachusetts is subject to a motor vehicle excise tax unless expressly exempted. The motor vehicle excise tax is imposed for the privilege of registering a motor vehicle. Registering a motor vehicle automatically triggers an excise bill through the Registry of Motor Vehicles. The Registry sets the value on the motor vehicles, then forwards the billing information to each town or city where the vehicle is garaged. The bills are then printed and mailed out to the vehicle owners. There are approximately twelve (12) commitments generated per year. The first commitment (for vehicles owned in the past year) is usually mailed in March and is due in April. The following commitments are for any vehicles registered during the year.

Bills are due 30 days after the mailing date. Payment is due on or before the due date to avoid any interest or late fees. Please enclose the Collector's copy of your bill with your payment. If you would like a receipt, enclose a self-addressed, stamped envelope with your payment along with the entire bill. Payment methods at this time are checks, money orders or cash (do not mail). Interest accrues at 12% per annum, computed from the date the bill was due. A demand bill is sent after the due date to outstanding accounts, which is due within fourteen (14) days. Any remaining outstanding bills at this time are turned over to the Town's deputy collectors for collection. If the bill remains unpaid, you will be marked at the Registry of Motor Vehicles for non-renewal of your license or registration until the bill is paid.

If you do not receive your bill, contact the Collector's Office at 413-467-7170 to obtain a copy of your bill. State law states that failure to receive a tax bill does not affect the validity of the tax or any interest or fines incurred due to late payment.

If you have a change of mailing address, please contact the Registry of Motor Vehicles (billing information is generated directly from the RMV).

The Town's deputy collectors are Jeffery & Jeffery, 137 Main Street, P.O. Box 720, Ware, Ma 01082; 413-967-9941.

Remember that when you register a motor vehicle, an excise bill is generated and you are responsible for its payment. If you move within Massachusetts or out-of-state, if you sell or trade your motor vehicle, or if it is stolen or totaled, you need to make every effort to obtain the bill, to pay it, and then apply for an abatement if you are eligible.

Please contact the Assessor's Office for information regarding assessments or abatements (see link on previous page).